



Alabama
Department of Revenue
Motor Carrier
Services Manual

DECEMBER 2006

TABLE OF CONTENTS

Introduction	5
IFTA Licensing	
What is IFTA?	6
How Do I Determine My Base Jurisdiction?	6
Qualified Motor Vehicle	6
Exempt Vehicles	6
License Application Procedures	7
Power of Attorney Forms	7
Grace Period	7
Account Identification Number	7
IFTA License	7
IFTA Decals	8
License Cancellations	8
Account Changes	8
License Revocation	8
Quarterly Reports	8
Penalty and Interest Provisions	9
IFTA Refunds/Credits	9
Measurement Conversion Table	9
Exempt Fuel Use	10
Tax Exempt Miles	10
Short Term Leases	10
Long Term Leases	10
IRP Registration	
What is IRP?	11
How IRP Works	11
How Fees Are Apportioned	12
When To Apportion Your Vehicle	12
Other Vehicles That May be Apportioned	12
Exempt Vehicles	12
Distance Reporting	13
Registration Requirements	14
Important Re-Registration Information	14
Steps to Follow to Re-Register	14
Enforcement	15
Supplement IRP Applications	15
To Add To An Existing Fleet	16
To Remove A Vehicle From A Fleet	16
To Transfer a Tag from One Vehicle to Another	16
To Increase a Vehicle's Registered Weight	16
To Report a Change of Ownership	16
To Add a Jurisdiction to a Fleet	17
To Change the Type of Operation or Commodity Class	17
To Replace Credentials	17
To Change IRP Account Information	17
Supporting Documents	17
Property Tax	18
Sales, Use or Leasing/Rental Tax	18
Titles	18
Motor Carrier Information Report (MCS-150)	19
Federal Heavy Vehicle Use Tax (2290 Form)	19
Miscellaneous Documents	20
Payments	20
IRP Refunds	20

Temporary Registration	20
Temporary Tag or Hunters Permit.	21
Trip Permits.	21
Owner-Operators Leased to Carriers.	21
Trip Leasing	22
Rental Vehicles.	22
Rental Passenger Vehicles.	22
Rental Trailers and Semi-Trailers	22
One-Way Vehicles	22
Utility Trailers	23
Household Goods Carriers.	23
Buses	23
Record Keeping Requirements	
Mileage Record Keeping	24
Fuel Record Keeping	24
Audits	25
Appeals.	25
 APPENDIX A	
Types of Vehicles (Illustrations)	A-1
Maximum Weight Limitations	A-2
Standard Vehicle Abbreviations	A-3
Vehicle Color Codes.	A-4
Official State Holidays	A-5
 APPENDIX B	
Alabama Regulatory Agencies.	B-1
Alabama Department of Revenue Taxpayer Service Centers	B-2
IRS Office Locations.	B-3
 GLOSSARY (Definitions)	G-1

INTRODUCTION

This manual explains how to obtain IRP and IFTA licenses for commercial vehicles in the State of Alabama. Questions concerning IRP/IFTA licenses not addressed in this manual may be directed to the Alabama Motor Carrier Services (MCS) office. Applications and forms are available on the website or can be obtained by contacting the MCS office.

Mailing Address:

Alabama Department of Revenue
Motor Vehicle Division
Motor Carrier Services
P.O. Box 327620
Montgomery, AL 36132-7620

Office Location:

Room 1239
Gordon Persons Building
50 North Ripley Street
Montgomery, AL 36104

Telephone:

(334) 242-2999

Fax:

(334) 242-9073

Website:

www.revenue.alabama.gov

Office hours are Monday through Friday, between 8:00 a.m. and 5:00 p.m. Walk-in service hours are 8:00 a.m. to 4:00 p.m. The MCS office will be closed on all official state holidays listed in APPENDIX A of this manual.

Walk-in service is available to all customers with non-renewal transactions. Limited assistance is also available at each of the Alabama Department of Revenue Taxpayer Service Centers. See appendix B for the service center locations. Walk-in service for IRP/IFTA license renewals is not available, except as noted below.

IRP/IFTA license renewals are completed online or by mail; however, limited walk-in service is available to renewal customers. Renewal applications may be dropped off at the MCS office; they will however, be processed the same as mailed-in applications. After the MCS office has received your renewal application, processed it, and informed you of your bill amount, you may pay for and pick up your IRP license plate(s) and/or IFTA decals from the MCS office.

Additionally, the MCS office is unable to offer same day processing for ANY transaction that involves more than 20 vehicles. This includes the presentation of required supporting documents (ad valorem tax receipts, proof of FHVUT payment, etc.) for applications for which a bill has already been received.

All IRP applications will be processed through the Motor Vehicle Division, Motor Carrier Services Section, in Montgomery, AL. No IRP application will be accepted in the County Probate Judge or License Commissioner offices.

IFTA LICENSING

WHAT IS “IFTA”?

The International Fuel Tax Agreement (IFTA) is an agreement between jurisdictions to simplify the reporting of motor fuel taxes. Under this agreement, a quarterly fuel use tax return is filed representing miles traveled, fuel purchased and used, and taxes/credits due in each member jurisdiction. The base jurisdiction then distributes the funds to each affected jurisdiction according to information contained in the quarterly fuel use tax return. A complete listing of the IFTA jurisdictions can be found on the IFTA website at www.iftach.org.

HOW DO I DETERMINE MY BASE JURISDICTION?

Your base jurisdiction is determined by your answers to the following questions:

1. In what state/province do you have an established place of business?
2. Where do you maintain the operational control and operational records for your qualified motor vehicles? Where can you make the records available?
3. In what jurisdiction is your qualified motor vehicle(s) registered under the IRP?

Please remember that in order for a jurisdiction to be designated as the base jurisdiction, there must be some accrued travel in the jurisdiction by the qualified motor vehicles within the fleet.

QUALIFIED MOTOR VEHICLE

A qualified motor vehicle is a motor vehicle used, designed, or maintained for transportation of persons or property having:

1. Two axles and a gross vehicle weight or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms; or
2. Having three or more axles regardless of weight; or
3. Is used in combination, when the weight of such combination exceeds 26,000 pounds, or 11,797 kilograms gross vehicle or registered gross vehicle weight.

Qualified Motor Vehicle does not include recreational vehicles unless they are used in conjunction with any business endeavor. Recreational vehicles are vehicles such as motor homes, pickup trucks with attached campers and buses when used exclusively for personal pleasure by an individual.

EXEMPT VEHICLES

In addition to the exemption for recreational vehicles allowed by the IFTA Articles of Agreement, the following vehicles are exempt in the State of Alabama:

- Any motor vehicle owned and operated by any department, board, bureau, commission, or taxing area or other agency of the federal government;
- Any motor vehicle owned and operated by any department, board, bureau, commission, or taxing area or other agency of the State of Alabama or any political subdivision thereof;
- Any school bus operated by the State of Alabama, or any political subdivision thereof, or any private or privately operated school or schools.

Please refer to the IFTA website at www.iftach.org for vehicle exemptions in each IFTA jurisdiction.

LICENSE APPLICATION PROCEDURES

To receive IFTA credentials (license and decals), complete an IFTA license application form (MV:IFTA-1), and submit it to the MCS office. If any information is omitted from the license application, the application will be returned, thus delaying processing. Credentials will be issued provided all quarterly fuel tax returns have been filed, and all liabilities have been paid. Upon approval of the completed application, IFTA credentials will be mailed within thirty (30) days. Temporary permits may be requested while waiting for the credentials to be issued, however temporary permits are not available for renewal vehicles.

A carrier will not be issued IFTA credentials from Alabama if the carrier was previously licensed in another IFTA jurisdiction, and the license is under suspension or revocation.

POWER OF ATTORNEY FORMS

A Power of Attorney form must be completed annually if a licensee prefers a Reporting Service to fulfill its responsibility for filing tax returns, receiving confidential tax information, and paying liabilities. The filing of the Power of Attorney does not relieve the licensee of the legal obligation associated with the IFTA license. The licensee is ultimately responsible for the reporting and payment of taxes as well as acts of omissions of the Reporting Service. The application must be signed by the owner, all partners, a corporate officer listed in the corporate charter, or person holding power of attorney for the licensee. Applications will be returned for improper signatures.

GRACE PERIOD

The IFTA license year is January 1 through December 31. IFTA allows carriers a two-month grace period (January and February) to display the renewal IFTA decals on all qualified motor vehicles in the fleet.

Carriers renewing credentials may operate with the new IFTA decals and license one month (December) prior to the effective date shown on the credentials. However, those carriers are responsible for filing a fourth quarter tax return for the previous license year, including the last month of the fourth quarter. Carriers must have the current and new license available until the effective date of the new license.

ACCOUNT IDENTIFICATION NUMBER

The account identification number is determined by using the prefix designated for Alabama (AL) followed by the licensee's nine (9) digit taxpayer identification number (TIN). The TIN should be the Federal Employee Identification Number (FEIN) issued by the Internal Revenue Service (IRS). All business entities should have a FEIN. If a FEIN is not available, a Social Security Number (SSN) of the individual, owner or company officer will be used. The licensee must notify the Alabama MCS office in writing regarding any changes to the licensee's TIN. The IFTA account identification number should be included in all correspondence submitted to the MCS Section.

IFTA LICENSE

A new IFTA license will be issued annually to each IFTA licensee. The license is valid for the calendar year January 1 through December 31. Licensees are to make legible photocopies of the original license and place one in each of the qualified motor vehicles. The original should be used to make additional copies when adding a qualified motor vehicle to the fleet during the license year. If a carrier is found operating a qualified motor vehicle without an IFTA license in the motor vehicle, the vehicle operator will be subject to a citation, and court fines.

IFTA DECALS

Two (2) decals will be issued for each qualified motor vehicle operated by the IFTA licensee. IFTA requires that one decal be placed on the exterior portion of the passenger's side of the power unit. The second decal must be placed on exterior portion of the driver's side of the power unit. A licensee may request extra decals for fleet additions by completing the Request for Additional IFTA Decals form (MV: IFTA-5). IFTA decals are not vehicle specific. Please ensure that the truck surface is clean, dry, and wax free before affixing the decals. Complete instructions for affixing decals are printed on the back of each decal set. Licensees who purchase IFTA decals in error may be entitled to a refund of the decal fee by submitting a completed Petition for Refund for fees erroneously paid for IFTA decals form (MV: IFTA-PDR).

LICENSE CANCELLATIONS

An IFTA license may be canceled at the request of the licensee provided all reporting requirements and tax liabilities to all member jurisdictions have been satisfied. A licensee should check the cancellation box on the final IFTA quarterly fuel use tax return in order to cancel a license. The licensee may also elect to submit a written request for cancellation. The licensee must return the original IFTA license and all IFTA decals to the Department. A final audit may be conducted by any member jurisdiction upon cancellation of an IFTA license.

ACCOUNT CHANGES

The MCS office must be notified of any changes to the IFTA account. Changes will not be accepted over the telephone. These changes include, but are not limited to: mailing address, telephone/fax number, contact person, and business location. It is the responsibility of each licensee to ensure that the account information is current and accurate.

If there is a change in the ownership of the business, the IFTA account in the former name must be closed, and a new application must be completed in the name of the new business. Upon approval of the new application, credentials will be issued.

LICENSE REVOCATION

An IFTA license may be revoked for any of the following reasons:

- Failure to file an IFTA quarterly fuel use tax return or provide additional information, upon request, related to the report filed;
- Failure to remit all taxes due all jurisdictions; or
- Failure to pay and/or protest an audit assessment within the established time period.

The Department will notify the licensee and all jurisdictions when a revocation has occurred or has been released. Interstate operation of a qualified motor vehicle, while revoked, may result in a citation, and court fines. The Department may reinstate an IFTA license once the licensee files all required returns and remits all outstanding liabilities due all jurisdictions.

QUARTERLY RETURNS

All licensees must file an IFTA quarterly fuel use tax return (IFTA-100 and IFTA-101) with the Department. The quarterly fuel use tax return indicates the tax or refund due each member jurisdiction. Only one payment is submitted to the Department for the net tax due. If a net refund is due to the licensee, upon request, the Department will issue a payment to the licensee. The IFTA Quarterly Fuel Tax Return may be filed electronically.

The IFTA quarterly fuel use tax return will be sent to all IFTA licensees at least thirty (30) days prior to the due date. Failure to receive the quarterly fuel use tax return does not relieve the licensee from reporting obligations. Instruction sheets (IFTA-101-I-MN) are provided with each quarterly fuel use tax return. The

MCS section will answer questions related to the IFTA return, but cannot prepare tax returns for licensees.

A quarterly fuel use tax return must be filed even if the licensee does not operate or purchase taxable fuel in any IFTA member jurisdiction in a given quarter. Failure to file a quarterly return will result in applicable penalties and interest being applied.

The due date for the quarterly fuel use tax return is the last day of the month immediately following the close of the quarter for which the return is being filed. These dates are as follows:

Reporting Quarter	Due Date
1st (January, February, March)	April 30
2nd (April, May, June)	July 31
3rd (July, August, September)	October 31
4th (October, November, December)	January 31

If mailed, the quarterly fuel use tax return must be postmarked or hand delivered to the MCS Section by the due date. If the due date is a Saturday, Sunday, or State holiday, the next business day is considered the final filing date. The licensee will be subject to IFTA penalty and interest provisions if the return is not filed in a timely manner.

PENALTY AND INTEREST PROVISIONS

When a licensee fails to file a return, files a late return, or fails to remit any or all tax due, the licensee is subject to penalty and interest. The penalty is the greater of fifty dollars (\$50.00) or ten percent (10%) of the net tax due to all member jurisdictions. Interest is computed on all delinquent taxes due each jurisdiction at a rate of one percent (1%) per month. The Department will assess interest for a full month.

IFTA REFUNDS/CREDITS

A refund may be claimed on the IFTA quarterly fuel use tax return for any overpayment of tax in a reporting period by completing Line 11 of the IFTA-100. A written request for the refund may also be submitted. A refund will be issued once the Department determines that all tax liabilities, including any outstanding audit assessments, have been satisfied to all member jurisdictions. A refund may be denied if the licensee is delinquent in filing any quarterly fuel use tax return.

Refunds will not be processed until accumulated credits total more than \$10.00. If a refund is not requested, the credit will be carried forward to the next period. Earned IFTA credits will expire after eight quarters. It is the responsibility of each licensee to monitor the credits printed on the quarterly fuel use tax return. No notification of expiring credits will be sent to the licensee.

If the licensee feels that the credit is incorrect, please contact the MCS Section to determine the proper credit due. The licensee will be responsible for all taxes, penalty, and interest due resulting from the improper use of a credit.

MEASUREMENT CONVERSION TABLE

Alabama based IFTA licensees are required to report based upon United States measurements. If applicable, the conversion rates are:

1 liter = .2642 gallons
1 kilometer = .62137 miles

All numbers must be rounded to the nearest whole gallon or mile.

EXEMPT FUEL USE

Alabama does not allow an exemption for off-loading purposes. IFTA recognizes that some jurisdictions allow exemptions for fuel used for off-loading purposes. However, this exemption is not calculated on the IFTA return. Any refund for exempt fuel must be requested from the jurisdiction in which the tax was paid. The licensee must maintain adequate records to support the exemption claimed. Please refer to the IFTA website at www.iftach.org for fuel exemptions in each IFTA jurisdiction.

TAX EXEMPT MILES

IFTA recognizes that some jurisdictions have unique economic and geographic characteristics, which have given rise to various definitions of tax exempt miles. If you have questions concerning tax exempt miles, please contact the individual member jurisdictions. All jurisdictions require supporting documentation (i.e., trip permits) for all claims of tax exempt miles. Please refer to the IFTA website at www.iftach.org for mileage exemptions in each IFTA jurisdiction.

SHORT TERM LEASES

For motor vehicle leases of 29 days or less where the lessor is regularly engaged in the business of leasing, or renting motor vehicles without drivers, for compensation to licensees or other lessees, the lessor will be responsible for reporting and paying the fuel use tax unless the following two conditions are met:

1. The lessor has a written rental contract, which designates the lessee as the party responsible for reporting and paying the fuel use tax; and
2. The lessor has a copy of the lessee's IFTA fuel tax license, which is valid for the term of the rental.

LONG TERM LEASES

For motor vehicle leases of 30 days or more where the lessor is regularly engaged in the business of leasing, or renting motor vehicles without drivers for compensation to licensees or other lessees, the lessor may be deemed to be the licensee, and the lessor may be issued a license if an application has been properly filed and approved by the base jurisdiction.

IRP REGISTRATION

WHAT IS “IRP”?

The International Registration Plan (IRP) is a commercial vehicle registration agreement that was entered into among the states of the United States (excluding Alaska and Hawaii) and various provinces of Canada. This agreement allows the base jurisdiction to process commercial vehicle registrations and collect fees for other member jurisdictions. Total fees are based on the percentage of miles that are traveled or expected to be traveled by a registrant's fleet in each member jurisdiction. Only one license plate and one cab card are issued for each vehicle. All jurisdictions for which a vehicle is apportionally registered are listed on the vehicle's cab card. A complete listing of IRP member jurisdictions may be found on the IRP website at www.irponline.org.

All license fees that are collected by the base jurisdiction are divided among the other IRP jurisdictions according to:

1. Percentage of distance traveled in each jurisdiction;
2. Vehicle information, such as model year, purchase price, vehicle type; and
3. Maximum weight.

The IRP is specific in requiring all member jurisdictions to comply with the following three basic principles:

1. A single registration plate;
2. A single registration card (cab card); and
3. Allowing registrants to perform both interstate and intrastate vehicle movements.

IRP REGISTRATION DOES NOT:

- Waive or exempt a truck operator from obtaining operating authority from any jurisdiction in which the IRP vehicle travels; or
- Waive or exempt the payment of motor fuel taxes in any jurisdiction; or
- Permit exceeding the maximum length, width, height, or axle limitations; or
- Permit the violation of any bridge law.

HOW IRP WORKS

Under the IRP, a registrant is required to file a license application with the base jurisdiction. The base jurisdiction, in turn, issues one cab card and one license plate for each vehicle. The single IRP plate and cab card are the only registration credentials required to operate interstate and intrastate in member jurisdictions. The cab card lists the weights for each jurisdiction to which the operator's registration fees have been apportioned.

HOW FEES ARE APPORTIONED

The cost of an IRP tag is determined by the percentage of miles that are traveled in each jurisdiction for which the registrant is apportioned. The following is a simplified example of how the registration for an Alabama-based power unit might be apportioned:

A 2006 model tractor with a registered gross weight of 80,000 pounds is apportionally registered as a haul for hire operation in the following jurisdictions for a full license year (twelve months). During the preceding year, the unit travels 25,000 miles in each jurisdiction for a total of 100,000 miles. The accumulated distance is reported on the Mileage Schedule and the bill is computed as follows:

Jurisdiction	Distance	Percent of Total Miles		Full Year Fee per Jurisdiction		Apportioned Fee
Alabama	25,000	(25% X		\$ 815.00)	=	\$ 203.75
Georgia	25,000	(25% X		\$ 725.00)	=	\$ 181.25
Mississippi	25,000	(25% X		\$2,512.00)	=	\$ 628.00
Tennessee	25,000	(25% X		\$1,366.00)	=	\$ 341.50
Totals	100,000	100%				\$1,354.50

In the above example, Alabama would collect a total of \$1,354.50 from the registrant. Of these total funds, Alabama would keep \$203.75 and would distribute the remaining money to the other IRP jurisdictions.

WHEN TO APPORTION YOUR VEHICLE

An individual will need to apportionally register their vehicle(s) if the vehicle(s) will travel into two or more jurisdictions and is used for the transportation of persons for hire or is designed, used, or maintained primarily for the transportation of property, and:

- Is a power unit having a gross weight or having a registered gross weight in excess of 26,000 pounds; or
- Is a power unit having three or more axles regardless of weight; or
- Is a power unit that is used to pull another unit and the weight of such combination exceeds 26,000 pounds.

Other vehicles that may be apportioned:

- Any truck, tractor, or truck-tractor, with a registered gross weight in excess of 10,000 pounds, in which the registrant plans to haul commercially intrastate in a jurisdiction other than the base jurisdiction.
- Any commercial power unit with a registered gross weight in excess of 10,000 pounds that will travel interstate.

Registrants often register vehicles that do not require IRP apportioned registration because:

- The weight of the vehicle(s) or combination is close to 26,000, and registering helps to avoid confusion and difficulties that may occur in some jurisdictions.
- The registrant plans to travel in certain Western jurisdictions whose jurisdiction registration requirements can be satisfied by IRP registration.

EXEMPT VEHICLES

The following vehicles are exempt from IRP registration:

1. Government-owned vehicles.
2. City pick-up and delivery vehicles.
3. Buses used for chartered parties. (Note: A registrant may want to apportionally register the chartered parties bus(es) if there are plans to travel into any of the Western jurisdictions. This is due to some

Western jurisdictions non-IRP registration requirements.)

4. Recreational vehicles (defined as a vehicle used for personal pleasure or travel by an individual or the family).
5. Vehicles operating with a restricted license plate. Restricted plates are defined as a registration that has time (less than a registration year), geographic area, distance, or commodity restriction. Types of Alabama restricted plates include:

- A. Alabama farm (F) plates. These plates are restricted in that Alabama law allows these plates to be used only by a farmer transporting farm products or personal property of the farmer for his use on his farm. The registered gross weights allowable for these tag categories are:

F1	0 - 30,000 pounds
F2	30,001 - 42,000 pounds
F3 and *F4	42,001 - 80,000 pounds

**F4 plates are only allowed on tractors and are limited to only one tractor per farmer.*

- B. Alabama forestry (L) plates. These plates are restricted in that they may only be used on trucks owned and used by any person for transporting forest products from the point of severance to a sawmill, a papermill, or to a concentration yard. (These tags are allowed only on trucks.)

L1	0 - 30,000 pounds
L2	30,001 - 42,000 pounds

- C. Motor vehicle dealer plates;

- D. Any fully registered Alabama vehicle that hauls logs into Mississippi. Alabama and Mississippi have a reciprocity agreement whereby Mississippi recognizes full fee registered Alabama trucks, tractors, or truck-tractors to haul logs in an interstate movement into or out of Mississippi. This agreement involves the transportation of logs (not sawdust or similar products) and does not permit intrastate operation in the jurisdiction in which the vehicle is not licensed. (Note: IFTA is still required on qualified vehicles.)

- E. Cotton module (CM) plates. Issued to vehicles designed and especially constructed to transport only raw cotton from harvest to a cotton gin (within or outside the State of Alabama).

DISTANCE REPORTING

It is the applicant's responsibility to properly complete all forms necessary to license vehicles under IRP. If required information is missing from a submitted application, the application will be returned. Applications will not be considered as received until they are complete.

New IRP applicants are to file estimates of anticipated operation in each jurisdiction during the license year. For the second and all subsequent years, registrants renewing their fleet registration must provide the actual distance traveled in each jurisdiction during the preceding year. (For example: If you are renewing your registration for 2006 registration year and your renewal month is February, in February of 2005 you would report all distance driven by fleet vehicles from July 1, 2003 through June 30, 2004.) Estimated distance shall be permitted for a second consecutive year if the actual fleet operations did not exceed three months of the preceding year.

REGISTRATION REQUIREMENTS

Alabama IRP has a staggered registration system. When registrants first establish an IRP account, they are assigned a renewal month in which to re-register their vehicle(s). Assignable renewal months include all months except November and December.

Before a vehicle may be apportionally registered in the State of Alabama, the registrant must:

1. Have an established place of business located in Alabama or be leased to a carrier that has an established place of business in Alabama;
2. Complete IRP Schedules A and B; & G (new applicants)
3. Have a USDOT Number;
4. Provide proof of compliance with Alabama ad valorem tax laws;
5. Provide proof that Alabama sales, use or rental tax has been satisfied;
6. Provide a copy of the title or Alabama title application;
7. Provide proof of payment (or exemption) of the IRS federal heavy vehicle use tax (Form 2290) if the power unit will be registered at a weight of 55,000 pounds or more;
8. Provide completed MCS 150 form unless the last update was less than 12 months;
9. Provide proof of prior registration if the vehicle was previously registered in another jurisdiction;
10. Provide any other documents that are deemed necessary according to Alabama law; and
11. Pay the bill in full to complete the registration.

After all requirements for registration have been satisfied, all credentials will be shipped through United Parcel Service (UPS) or by U.S. Mail. You may also pick up your credentials from the MCS office.

IMPORTANT RE-REGISTRATION INFORMATION

If you are currently registered with Alabama IRP, renewal applications will be mailed to the mailing address on file. It is the registrant's responsibility to provide the correct mailing address.

AN ALABAMA IRP LICENSE PLATE(s) WILL EXPIRE THE LAST DAY OF THE REGISTRANT'S ASSIGNED RENEWAL MONTH. (Example: If an account has been assigned a renewal month of March, all registrations for that account will expire March 31.)

To ensure that a registrant's credentials are received before the end of renewal month, the renewal application should be submitted to the MCS office by the first day of a registrant's assigned renewal month. All IRP license transactions may be completed online.

If you have an IFTA account with Alabama, your IRP renewal printout may include preprinted mileage for some jurisdictions. This is the mileage that was reported on your IFTA account which corresponds to the IRP mileage reporting period.

If the mileage printed on your IRP renewal printout is incorrect, make the necessary mileage corrections on your IRP renewal printout.

Note: you must have an IFTA account in order to use this feature.

STEPS TO FOLLOW TO RE-REGISTER

1. You should receive your renewal packet by mail prior to your renewal month. This packet will contain:
 - A. Special notices outlining important information concerning the current year's re-registration;
 - B. Computer printouts listing carrier and vehicle information for the account; and
 - C. MCS-150 forms, if MCS-150 has not been updated within 12 months of assigned renewal month.
2. Read all notices and carefully follow the steps listed under the IRP Renewal Instructions.

3. Submit the completed renewal application and necessary documents to the MCS office as soon as possible. It is not necessary to wait until you have paid Ad Valorem Taxes and Federal Heavy Vehicle Use Taxes in order to submit the completed application. These documents may be submitted with the payment of your bill.
4. After you have submitted your completed application(s), you will receive a bill for payment of your registration(s) and a notification of additional documents that are needed for registration. You will need to send to our office:
 - A. A copy of the bill.
 - B. Payment.
 - C. If received, a copy of the Notification of Additional Documents Needed for Registration.
 - D. The documents requested on the Notification of Additional Documents Needed for Registration.

ENFORCEMENT

Credentials (registration cab card and IRP license plate) must be on the vehicle by the last day of your renewal month. Alabama IRP vehicles not displaying the current license plate and cab card, a valid trip permit, or temporary vehicle registration will be in violation of Alabama law, and the driver is subject to arrest and fines in all jurisdictions.

Alabama carriers should learn the requirements of other jurisdictions before operating in them.

Enforcement personnel look to the cab card for proof that vehicles are properly registered. This cab card should be carried in the vehicle described on the card and must not be mutilated or altered in any way.

If a registrant renews an IRP vehicle registration and obtains the new credentials prior to the assigned renewal month, the registrant may attach the new license plate to the vehicle; however, the new cab card **AND** current cab card must be kept in the vehicle until the new registration goes into effect. Law enforcement will look to the current, not future registration, for compliance with registration laws up to the time the future registration goes into effect. All important registration dates are listed on the cab cards. IRP registration DOES NOT exempt a carrier from fuel tax or operating authority requirements.

NOTE: *Enforcement personnel will be noting the Vehicle Identification Number (VIN) on the vehicle itself and on the cab card. Exercise extreme care in correctly writing this number on your IRP registration application. (The certificate of title and VIN plate are the best sources for the VIN number.)*

SUPPLEMENTAL IRP APPLICATIONS

Before a supplemental application can be processed, the IRP renewal application must be processed and paid. Once the renewal application has been processed and paid, the appropriate IRP forms and supporting documentation may be submitted as outlined below. All IRP supplemental applications may be submitted online.

Supplemental applications may be submitted to:

1. Add a vehicle(s);
2. Remove a vehicle(s);
3. Transfer a tag from one vehicle to another;
4. Increase a vehicle's weight;
5. Report the change of ownership of a vehicle;
6. Add a jurisdiction(s) to a fleet;
7. Change the type of operation or commodity class of a fleet;
8. Replace credentials (license plate and/or cab cards);
9. Change IRP account information.

TO ADD A VEHICLE TO AN EXISTING FLEET

Using a Schedule C:

1. Complete numbers 1 through 9.
2. Show the weight requested for each jurisdiction. A separate schedule should be used for each different weight group.
3. Describe the added units.
4. Sign and date the application.

TO REMOVE A VEHICLE FROM A FLEET

Using a Schedule C:

1. Complete numbers 1 through 9.
2. Describe the deleted units.
3. Sign and date the application.

Note: The State of Alabama does not refund unexpired license fees. A list of IRP jurisdictions that refund unexpired license fees is located on the IRP website at www.irponline.org.

TO TRANSFER A TAG FROM ONE VEHICLE TO ANOTHER

Using a Schedule C:

1. Complete numbers 1 through 9.
2. Show the weight requested for each jurisdiction if different from the deleted unit(s).
3. Describe the added units.
4. Describe the deleted units.
5. If the deleted vehicle is still in the possession of the registrant, a license plate may not be transferred to the deleted vehicle within 180 days and a certificate to transfer license plate form must be completed (MV: IRP-8).
6. Sign and date the application.

TO INCREASE A VEHICLE'S REGISTERED WEIGHT

Using a Schedule C:

1. Complete numbers 1 through 9.
2. Show the weight requested for each jurisdiction. A separate schedule should be used for each different weight group.
3. Describe the unit(s) with the original weights (additions).
4. Describe again the unit(s) with the original weights with weight increase as the reason removed (deletions).
5. Sign and date the schedule.

TO REPORT THE CHANGE OF OWNERSHIP OF A VEHICLE

Using a Schedule C:

1. Complete numbers 1 through 9.
2. Describe the unit(s) for which ownership has changed with the NEW owners name (additions).
3. Describe again the unit(s) that changed ownership with change of ownership as the reason removed and the date of the change.
4. Sign and date the schedule.

Under Alabama law a \$15.00 penalty must be assessed if the change of vehicle ownership is not filed with the IRP office within 20 days of the date of transfer.

TO ADD A JURISDICTION TO A FLEET

Using a Schedule B:

1. Complete numbers 1 through 10.
2. Mark an X beside each additional jurisdiction for which you wish to be apportioned.
3. Enter either actual (A) or estimated (E) in the apportion column.
4. Enter the mileage in the correct column.
5. Sign and date the schedule.

TO CHANGE THE TYPE OF OPERATION OR COMMODITY CLASS FOR AN IRP FLEET

Using a Schedule B:

1. Complete numbers 1 through 10.
2. Indicate the new type of operation and commodity class.
3. Sign and date the schedule.

TO REQUEST REPLACEMENT CREDENTIALS

Using form MV: IRP-2:

1. Complete the registrant information.
2. Describe the unit(s).
3. Give the reason why the credentials need replacing. If the reason for replacement is due to a fire, a wreck, or being junked and the tag is damaged, return the totaled vehicle's original tag, if possible. If you are unable to return the tag, prepare a notarized affidavit that explains why the tag cannot be returned. The affidavit must include the following: registrant's name, registrant's account number, tag number, and vehicle information to include year, make, and VIN.
4. Indicate the replacement credentials requested.
5. Sign and date the form.
6. Send \$4.00 for each license plate replaced. This includes a \$2.00 shipping fee.
7. Send \$1.25 for each cab card requested.

NOTE: When a license plate is lost or stolen, that fact should be reported to a law enforcement office before requesting a replacement license plate.

License plates for a stolen vehicle are not, by law, permitted to be replaced.

TO CHANGE IRP ACCOUNT INFORMATION

Changes to IRP account information may include but are not limited to the following:

- Name
- Address changes

SUPPORTING DOCUMENTS

Before any IRP registration can be completed, certain supporting documents must be submitted. Some documents, such as proof of Sales or Use Tax paid and Title or Title Application, have to be submitted only at the time of initial registration unless the ownership of a vehicle has changed. Other documents must be presented each year at renewal time. These include proof of payment or satisfaction of Ad Valorem Tax, Motor Carrier Information Report (MCS-150) and Federal Heavy Vehicle Use Tax.

PROPERTY TAX (Needed Each Year)

Alabama Law specifically provides that Ad Valorem (personal property) Taxes must be paid on Alabama-based vehicles through the IRP registrant's renewal month before IRP license plates may be issued. Proof of payment may be submitted with the IRP registration application, or preferably, submitted with the payment. If no Ad Valorem Tax is due, this fact must be attested to by the appropriate county official. This is usually shown on a motor vehicle tag and tax receipt (MVR 40-12-253B). For more information concerning Ad Valorem Tax, contact your local Alabama license plate issuing official.

SALES, USE OR LEASING / RENTAL TAX (Needed for Initial Registration)

1. Sales Tax – A state casual sales tax of 2% levied on vehicles purchased in Alabama. Proof of payment of the sales tax must be supplied to the license issuing official before a license plate may be issued. Proof of payment can be a motor vehicle tag and tax receipt, or bill of sale showing sales tax paid. Some Alabama counties and cities also levy a local sales tax on vehicles when purchased.
2. Use Tax – A state use tax of 2% is levied on newly purchased vehicles if the vehicles were purchased outside of Alabama and are being registered by the new owners for the first time. If the new owner paid sales tax in another jurisdiction, credit will be allowed against the Alabama use tax due.
3. Leasing or Rental Tax – When the owner of a vehicle leases or rents a vehicle without a driver for use by a person or corporation and receives compensation for that use, the owner becomes a lessor and subject to the gross receipts tax as provided in Title 40, Chapter 12, Sections 220-227, **Code of Alabama 1975**, as amended.

For information concerning sales, use, lease or rental tax, contact one of the Alabama Department of Revenue Taxpayer Service Centers listed on page B-2, or contact the Sales, Use and Business Tax Division at (334) 242-1490.

TITLES (Needed for Initial Registration)

Proof of ownership of a vehicle must be provided in the form of a photocopy of the Alabama Application for Title or the Title issued by Alabama or another jurisdiction. (A 1974 model year or earlier vehicle that is titled in another jurisdiction is not required to be titled in Alabama.) *Note: REASSIGNED TITLES WILL NOT BE ACCEPTED.*

The name of the owner on the title and the name of the owner as shown on the IRP registration must agree if they are the same entity. If not, a lease agreement between the vehicle owner and IRP registrant may be required.

For more information concerning titles or title applications, contact the Alabama Department of Revenue, Motor Vehicle Division's Title Section at (334) 242-9102.

MOTOR CARRIER INFORMATION REPORT (MCS-150) (Needed Each Year)

Under PRISM, the US DOT Number and taxpayer identification number (TIN) of the motor carrier responsible for the safety of every vehicle registered must be identified during the registration process as well as the US DOT Number and TIN of the registrant. The IRP registrant that maintains the account and the motor carrier that is responsible for safety on individual vehicles is not necessarily the same.

Additionally, an updated MCS-150 form for each identified motor carrier responsible for safety on an IRP account and an updated MCS-150 form for the registrant is required unless the motor carrier and the registrant have each submitted one within 12 months prior to the first day of the renewal period or have updated the information directly on the FMCSA web page at www.safer.fmcsa.dot.gov. **In order to speed up the registration process, it is strongly recommended that MCS-150 information be updated online.**

Rental/leasing companies who register in their own name must provide the US DOT Number and copies of updated MCS-150 form to the registration office for the rental/leasing company and also for all lessees who are responsible for the safety of the vehicles. Owner/operators who register in their own names must obtain a US DOT Number for themselves. This number is for registration purposes only and does not provide the owner/operator with his/her own operating authority. In addition, the owner/operator must provide the US DOT Number for the company to whom he/she leases. Updated copies of the MCS-150 must be submitted for the owner/operator and all companies responsible for safety (the lessees). The companies must complete the MCS-150 forms themselves. Companies who use all leased vehicles registered in the name of the lessors (rental/leasing or owner/operators) must provide the lessor with an updated copy of the MCS-150. The lessor will submit it to the state registration office in order to have the vehicle's registration renewed.

For more information concerning US DOT Numbers, PRISM, or MCS-150 forms, please contact the FMCSA (see appendix B).

FEDERAL HEAVY VEHICLE USE TAX (Needed Each Year)

Federal law requires proof of payment (or exemption) of the Federal Heavy Vehicle Use Tax when any power unit is registered that has a gross or combined gross weight of 55,000 pounds or more. Federal Heavy Vehicle Use Tax must be paid directly to the IRS. The processing time for mailing the tax payment to the IRS and for receiving the Schedule 1 form back from the IRS is usually six to eight weeks.

Proof of payment must be:

1. A copy of a receipted IRS Form 2290 Schedule 1 that has the vehicles for which the tax was paid listed by vehicle identification number (VIN).

OR

2. A copy of the IRS Form 2290 with the Schedule 1 and proof of payment of the tax.

Proof of payment is not required on vehicles registered within sixty (60) days of the date of purchase; however, a copy of the bill of sale will be needed to verify the exemption of required proof.

For more information concerning Federal Heavy Vehicle Use Tax, contact the Internal Revenue Service. (See appendix B.)

MISCELLANEOUS DOCUMENTS (As Needed)

Various other documents may be required depending on each individual situation. These proofs are used to reduce fee liability when applicable. Examples: Power of Attorney, Non Use Affidavit, Certificate to Transfer License Plates, previous registration, etc.

PAYMENTS

Payment for Alabama IRP tags should be made by a certified or cashier's check, money order, cash or via wire service instrument. Online payments are also accepted.

Additionally, credit cards are acceptable as payment with a debit/credit card authorization form (MV: MCS-1). It is necessary to submit only one payment for the net registration fees due for all jurisdictions. Payments should match the amount billed. Overpayments will be posted as a credit to the registrant's account. Credits may be applied to future transactions, or a refund may be requested. All certified checks or money orders should be made payable to the ALABAMA DEPARTMENT OF REVENUE and mailed to the MCS office.

If PERSONAL or COMPANY checks are submitted, the credentials will not be shipped until the checks have "cleared" unless a current surety bond is on file with the MCS office. Bonds must be at least as much as payment. Payment may be made through some wire services. However, the wire service instrument must have proper authorization.

IRP REFUNDS

Applicants seeking refund of license fees paid for motor vehicle license plates must submit the required petition for refund form (MVR 40-12-23(1)), decal, license plate, or both, tag/tax receipt, and any supporting documents that substantiate the reason for requesting a refund. Refunds of IRP license fees may be made under the following conditions:

- Audit (audits resulting in an overpayment of less than \$10 will not be refunded);
- billing error by the Department of Revenue;
- full fee license (partial refund);
- duplicate license.

License fees paid for motor vehicle license plates are NOT refundable by the Department of Revenue under the following conditions:

- vehicle operated after the previous license has expired;
- sale of vehicle;
- cancellation of lease;
- wrecked vehicle;
- stolen vehicle;
- firm out of business.

The unused portion of the license fees paid, where permitted by statute, may be refunded by each jurisdiction. Jurisdictional refund information is also located on the IRP website at www.aamva.org/IRP.

TEMPORARY REGISTRATION

Temporary registration may be issued if requested by the carrier. A temporary registration is issued to a specific vehicle and cannot be transferred to another vehicle. Temporary registrations may not be issued to accounts that are not in good standing. Temporary registrations may not be issued to renewal vehicles.

Fax or mail a completed application to the MCS office. Applications may also be completed online. It is important to provide a telephone number where you may be contacted to be notified of the bill amount or if any additional information is required. If necessary information is missing from submitted applications, the application may be returned. Applications rejected as incomplete will not be considered as received until completed and returned to the MCS office.

Temporary Registrations must be paid for prior to issuance. A method of paying for and receiving the Temporary Registration is determined after the application is processed and the carrier is notified regarding the bill amount. Upon verification of payment a Temporary Registration may be faxed to a convenient location. Often the carrier may desire to pick up the Temporary Registration from one of the Department's Taxpayer Service Centers.

If you have not received your credentials within ten (10) days prior to the expiration of the Temporary Registration, please contact the MCS office. Temporary Registration extensions are not available.

TEMPORARY TAG OR (HUNTERS PERMIT)

The IRP provides a means of registration for owner-operators when hunting for a carrier with whom they can lease. The Hunter's Permit authorizes the operation of a vehicle for 20 days at the empty weight of the vehicle. An owner-operator may secure this 20-day temporary registration from the License Plate Issuing Official of the county in which the owner-operator is based.

TRIP PERMITS

Vehicles subject to the provisions of the International Registration Plan (IRP) and the International Fuel Tax Agreement (IFTA), but not licensed as such, will be required to purchase a 7-day trip and/or fuel permit before entering the State of Alabama.

Alabama trip permits are available from 24/7 through the Department of Revenue website. Trip permits allow both interjurisdictional and intrajurisdictional movement.

Trip permits are also available, with an additional service charge, through trip/fuel permitting agencies.

Please contact the MCS office for additional information concerning trip permits.

OWNER-OPERATORS LEASED TO CARRIERS

Owner-operators who lease their vehicles to motor carriers on a long-term basis (30 days or longer) may register one of two ways.

1. If the owner-operator (lessor) is an Alabama resident, the owner-operator may be the registrant with the vehicle being registered in the name of the owner-operator.
 - A. Apportionment of fees will be based on the distance records of the owner-operator (who also has the responsibility for maintaining the records); and
 - B. The license plates and cab cards shall be the property of the owner-operator.

OR

2. The Alabama motor carrier may be the registrant with the vehicle being registered in the name of the motor carrier, but also listing the owner-operator as the owner/lessor.
 - A. The apportionment of fees will be based on the distance records of the carrier; and
 - B. The license plates and cab cards will be the property of the carrier; and
 - C. A lease agreement between the carrier and owner-operator is required to be submitted.

TRIP LEASING

The lessee (except for service representatives of Household Goods Carriers as noted below) is responsible for the proper registration of a vehicle. However, an IRP fleet operator may trip lease equipment to another IRP fleet operator; and the lessor under the lease, shall be responsible for accruing and reporting on their registration application (Schedule B) the miles traveled by the leased equipment.

Any trip leased apportionable vehicle operated into or through member jurisdictions must bear IRP registration credentials and be operated only in the jurisdictions to which IRP fees have been paid or a trip permit will be required.

RENTAL VEHICLES

The IRP specifically provides for the registration of rental company fleets. Registration of such fleets varies depending upon the type of fleet involved. The base jurisdiction definition in Section 210 of Article II applies under this Article and the conditions therein specified must be met by the rental company as registrant of the fleet; except when the rental agreement is for more than sixty (60) days, the rental customer must have an established place of business and his fleet must accrue miles in the jurisdiction selected as the base jurisdiction for the license year.

An allocation agreement should be filed with Alabama governing the registration of rental vehicles. Rental vehicles should be registered in the following manner:

RENTAL PASSENGER VEHICLES

To determine the percentage of total fleet vehicles that shall be registered in a jurisdiction, divide the gross revenue received in the preceding year for use of such rental vehicles arising from passenger car rental transactions occurring in the jurisdiction by the total gross revenue received in the preceding year for the use of such rental vehicles arising from passenger car rental transactions occurring in all jurisdictions in which such vehicles are operated. The resulting percentage shall be applied to the total number of passenger cars in the fleet and that figure shall be the number of rental passenger cars that shall be fully registered in the jurisdiction.

Since the Alabama MCS Section does not currently register rental passenger vehicles, the required number of vehicles should be registered in the county(ies) where the rental owner is based.

RENTAL TRAILERS AND SEMI-TRAILERS

Trailers and semi-trailers, over 6,000 pounds gross vehicle weight and used solely in pool fleets shall be licensed by dividing the gross revenue received in the preceding year for the use of such rental vehicles arising from rental transactions occurring in the jurisdiction by the total gross revenue received in the preceding year for the use of such rental vehicles arising from rental transactions in all jurisdictions. The resulting percentage shall be applied to the number of units in such fleet, and that number of vehicles fully registered and plated in the jurisdiction. These vehicles should be registered in the county that they are based.

ONE-WAY VEHICLES

Owners of trucks with a gross vehicle weight less than 26,000 pounds, operated as part of an identifiable one-way fleet, will allocate vehicles to the respective jurisdictions based on the percentage of miles traveled in each jurisdiction. A simplified example: A rental fleet of 100 vehicles only operates in Alabama and Florida. The total fleet distance equals 100,000 miles. If total distance operated in Alabama equals 25,000 miles and 75,000 miles for Florida, then 25% of the fleet vehicles (25) should be registered in Alabama and 75% of the vehicles (75) should be registered in Florida.

All vehicles of qualified one-way fleets will be allowed to perform both intrastate and interstate movements in all jurisdictions. At the option of the registrant, one-way vehicles may also be apportioned.

UTILITY TRAILERS

Owners engaged in the business of renting utility trailers weighing 6,000 pounds gross and under, for use in a jurisdiction, shall register a number of trailers equal to the average number of such trailers rented in or through the jurisdiction during the preceding year.

Since the Alabama MCS Section does not currently register utility trailers, the required number of trailers should be registered in the county(ies) where the rental company is based.

HOUSEHOLD GOODS CARRIERS

Household Goods Carriers, using equipment leased from service representatives, may choose to either base the equipment in the base jurisdiction of the service representative or in the base jurisdiction of the carrier.

If the base jurisdiction of the service representative is chosen, the equipment shall be registered in the service representative's name and the lessee. Intrajurisdictional distance records are maintained by the lessor-service representative and interjurisdictional distance records are maintained by the lessee-carrier and furnished to the lessor-service representative. The apportionment of fees shall be according to the combined distance records of the service representative and those of the Household Goods Carrier. Such records must be kept or made available in the service representative's base jurisdiction.

If the base jurisdiction of the Household Goods Carrier is selected, the equipment shall be registered by the Household Goods Carrier and the service representative shall be designated as the lessor. The apportioning of fees will be based exclusively on the service representative's distance records. This includes any intrastate miles operated by those vehicles. The records must be kept or made available in the base jurisdiction of the Household Goods Carrier. Service representatives properly registered under this election shall be fully registered for operations under their own authority as well as under the authority of the carrier.

BUSES

Buses transporting passengers for hire interstate should be apportionally registered unless they are used exclusively for charter operations. However, buses used exclusively for charter are often registered under the IRP in order to satisfy license requirements of some western jurisdictions.

Registrants of buses have two options available to meet IRP distance reporting requirements. The Plan states that, at the option of the registrant, total miles may be the sum of all actual in-jurisdiction miles or a sum equal to the scheduled route miles per jurisdiction from the farthest point of origination to the farthest point of destination of the scheduled pool.

RECORD KEEPING REQUIREMENTS

All individuals who license their vehicles under the IRP and/or the IFTA are required to maintain operational records. Operational records must be maintained to substantiate mileage and fuel use reporting for the current and previous three (3) license years.

MILEAGE RECORD KEEPING

Mileage records must be maintained for ALL movement of a qualified vehicle including loaded, empty, deadhead, and/or bobtail. One of the following sources should be consistently used to determine vehicle mileage:

1. State maps;
2. Standard mileage guides;
3. Odometer and/or hubodometer readings; or
4. Computer programs based on actual routing.

Mileage should be recorded on an Individual Vehicle Mileage and Fuel Record (IVMR). An acceptable IVMR should contain the following information:

1. Date of trip (starting and ending);
2. Trip origin and destination;
3. Route of travel;
4. Beginning and ending odometer and/or hubodometer reading of the trip;
5. Total trip miles;
6. Mileage by jurisdiction; and
7. Unit number or vehicle identification number.

The Alabama Department of Revenue may waive either item 3 or 4 above and may require an IVMR to include additional information as follows:

1. Vehicle fleet number;
2. Licensee's name;
3. Trailer number; and
4. Driver's signature and/or name.

The information recorded on the IVMRs must be accurate and legible. IVMRs should be used to prepare monthly and/or quarterly recaps from which mileage and fuel can be reported.

FUEL RECORD KEEPING

The licensee must maintain complete records of all motor fuel purchased, received, and used in the conduct of its business. Separate totals must be compiled for each motor fuel type. Retail fuel purchases and bulk fuel purchases are to be accounted for separately.

Retail purchases must be supported by a receipt or invoice, credit card receipt, automated vendor generated invoice or transaction listing, or microfilm/microfiche of the receipt of invoice. An acceptable receipt or invoice must include, but shall not be limited to, the following:

1. Date of purchase;
2. Sellers name and address;
3. Number of gallons purchased;
4. Fuel type;
5. Price per gallon or total amount of sale;
6. Unit number or vehicle identification number; and
7. Purchaser's name (In the case of a lessee/lessor agreement, receipts for tax paid purchases may be in the name of either party provided a legal connection can be made to the reporting party).

Bulk fuel is normally delivered into storage facilities maintained by the licensee, and fuel tax may or may not be paid at the time of delivery. The licensee must retain copies of all delivery tickets and/or receipts. Bulk fuel inventory reconciliations must be maintained. For withdrawals from bulk storage, records must be maintained to distinguish fuel placed in qualified vehicles from other uses. To obtain credit for withdrawals from licensee-owned, tax paid bulk storage, the following records must be maintained:

1. Date of withdrawal;
2. Number of gallons;
3. Fuel type;
4. Unit number or vehicle identification number; and
5. Purchase and inventory records to substantiate that tax was paid on all bulk purchases.

AUDITS

Under the provisions of the IRP and IFTA, the State of Alabama is required to audit the operational records maintained by licensees based in Alabama. At least thirty (30) days prior to conducting the audit, the licensee shall be contacted and advised that they have been selected for audit. Records shall be made available upon request, and shall be available during normal business hours. An audit may be conducted at the following locations:

1. Licensee's principal place of business;
2. Offices of the licensing agencies, leasing companies, or service representatives;
3. Offices of the Alabama Department of Revenue; or
4. Other locations as agreed upon by the licensee or its representative.

If the records are not made available, or if the records are inadequate for examination purposes, an assessment of liability may be imposed and the license(s) subsequently revoked.

Upon completion of the audit, the Department of Revenue shall provide the audit findings to the licensee and all affected member jurisdictions. If the licensee does not agree with the audit findings, the licensee will have thirty (30) days from the date it is notified of the audit findings to file a written appeal.

Penalty and/or interest on audit assessments shall be made in accordance with the statute of each jurisdiction and may be individually assessed by affected IRP/IFTA member jurisdictions.

APPEALS

A licensee or applicant may appeal an action or audit finding issued by the Department of Revenue by making a written request for a hearing within 30 days after the service of notice of the original action or finding. If the hearing is not requested in writing within 30 days, the original finding or action is final.

The hearing shall be held expeditiously, but may be continued for reasonable cause being shown by either party. The base jurisdiction shall give at least 20 days' written notice of the time and place of the hearing.

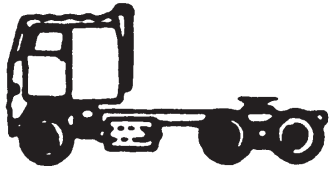
The licensee may appear in person and/or be represented by counsel at the hearing, and is entitled to produce witnesses, documents, or other pertinent material to substantiate the appeal. If the licensee appeals an assessment for one or more jurisdictions, it will be the responsibility of the base jurisdiction to participate in the appeal process on behalf of the other jurisdictions.

The base jurisdiction will notify the appellant of the findings of fact and the ruling on the appeal.

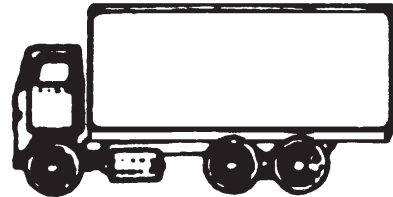
Further appeal of any jurisdiction's finding will proceed in accordance with the Alabama Taxpayers' Bill of Rights. In the case of an audit, if the licensee is still in disagreement with the original finding, the licensee may request any or every jurisdiction to audit the licensee's records. Each jurisdiction to which a request is made may elect to accept or deny the request. Each jurisdiction electing to audit the licensee's records will audit for its portion of the licensee's operations. The licensee shall make records available at the office of the jurisdiction or at a place designated by the jurisdiction or pay reasonable per diem and travel expenses associated with conducting an audit at the licensee's place of business.

APPENDIX A

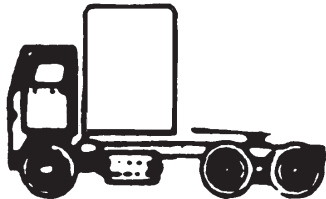
TYPES OF VEHICLES



TRACTOR (TR) – a motor vehicle designed and used primarily to pull another vehicle and is not constructed to carry a load other than part of the weight of the pulled vehicle and its load.



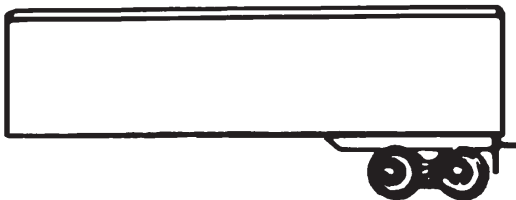
TRUCK (TK) – A motor vehicle designed and used for the transportation of property.



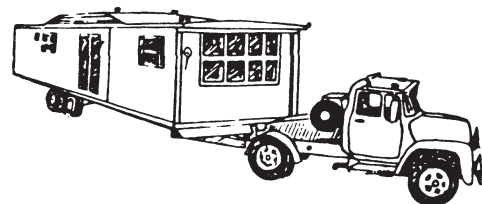
TRUCK/TRACTOR (TT) – A motor vehicle designed and primarily used for pulling other vehicles, but constructed to carry a load other than part of the vehicle being pulled and its load.



FULL TRAILER (FT) – A vehicle without motive power designed for carrying persons or property, pulled by a motor vehicle, and so constructed that no part of its weight rests on the pulling vehicle.



SEMI-TRAILER (ST) – A vehicle without motive power designed for carrying persons or property and for being drawn by a motor vehicle and so constructed that some part of its load rests upon or is carried by the towing vehicle.



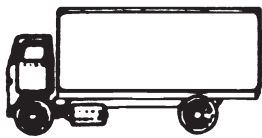
ROAD-TRACTOR (RT) – A vehicle designed for pulling other vehicles (mobile homes) and not constructed to carry a load other than a part of the weight of the towed vehicle.



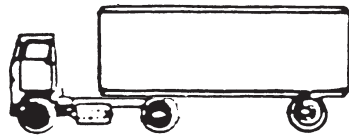
CONVERTER GEAR (CG) - Auxiliary axle under-carriage assembly with a fifth wheel and a tow bar used to convert a semi-trailer to a full trailer.



BUS (BS) - A vehicle designed for carrying more than 10 passengers and used for the transportation of persons.

MAXIMUM WEIGHT LIMITATIONS (20M = 20,000 Pounds, 34M = 34,000 Pounds)


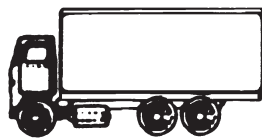
Axle 20M 20M
Max. Gross 40,000



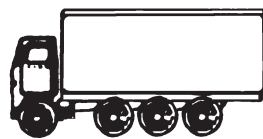
Axle 20M 20M 20M
Max. Combined Gross 60,000



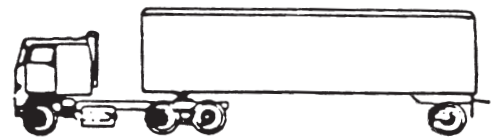
Axle 20M 20M 34M
Max. Combined Gross 74,000



Axle 20M 34M
20M
Max. Gross 54,000



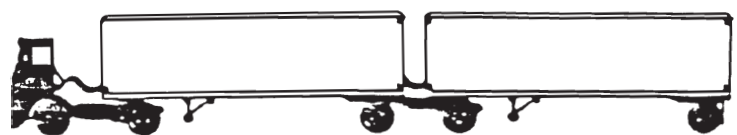
Axle 20M 20M 34M
Max. Gross 74,000



Axle 20M 34M
Max. Combined Gross 74,000



Axle 20M 34M
20M
Max. Combined Gross Weight 80,000



34M Axle 20M 20M 20M 20M
Max. Combined Gross Weight 80,000

The maximum weight of 20,000 pounds can rarely be placed on the front axle so maximum gross weights shown above would frequently be excessive. Bridge laws will also limit weight according to axle spacing.

STANDARD VEHICLE ABBREVIATIONS

TRUCKS AND TRACTORS

Arrow	ARRO
Autocar	AUTO
Barrett	BARR
Brockway	BROC
Chevrolet	CHEV
Clark Equipment	CLAR
Clark-Wilcox	CLAX
Diamond Reo	DIAR
Diamond T.	DIAT
Dodge	DODG
Federal	FEDL
Ford	FORD
Freightliner	FRHT
FWD Corporation	FWD
General Motors Corp	GMC
Hendrickson	HEND
Hino	HINO
International Harvester Co.	INTL
IVEC	IVEC
Kenworth Truck Co.	KW
MACK	MACK
Magius	MAGI
Marnon Harrington	MAHA
Marmon	MARM
Mercedes Benz	MERZ
Nissan	NISS
Peterbuilt Motor Co.	PTRB
REO	REO
Unpublished Codes	TRUK
Volvo	VOLV
Volvo White	VWHT
Western Star	WSTR
White	WHIT
White-General Motors	WGMC

BUSES

American Motors	AMGC
Arrowcoach	ARRC
Bluebird	BLUB
Cruise Air	CRUI
General Motors Corp.	GMC
Golden Eagle	GOLE
Motorcoach Ind.	MCIN
Prevost	PREV
Safetyliner	SAFT
Silver Eagle	SILV
Yellow	YELL

VEHICLE COLOR CODES

To ensure uniform color on all tag receipts and title certificates, the color codes in the chart below should be used. If a vehicle is one color, the appropriate three letter code describing that color is sufficient.

Example: White will be WHI, Black will be BLK

When describing a vehicle with more than one color, the order of listing shall be from top to bottom or front to rear. A slash (/) should be used to separate the color codes.

Example: White over Black – WHI/BLK

COLOR CODES

Beige	BGE
Black	BLK
Blue	BLU
Blue, Dark	DBL
Blue, Light	LBL
Bronze	BRZ
Brown	BRO
Copper	CPR
Cream or Ivory	CRM
Gold	GLD
Green	GRN
Green, Dark	DGR
Green, Light	LGR
Gray	GRY
Lavender	LAV
Maroon	MAR
Orange	ONG
Pink	PNK
Purple	PLE
Red	RED
Silver (Aluminum or Stainless Steel) . . .	SIL
Tan	TAN
Turquoise	TRQ
White	WHI
Yellow	YEL

STATE OF ALABAMA LEGAL HOLIDAYS

Based on Section 1-3-8 of *Code of Alabama 1975* as amended by Act 91-250

Holiday	Always falls on
New Year's Day	January 1
Robert E. Lee Martin Luther King, Jr.	3rd Monday in January
George Washington Thomas Jefferson	3rd Monday in February
Confederate Memorial Day	4th Monday in April
National Memorial Day	last Monday in May
Jefferson Davis	1st Monday in June
Independence Day	July 4
Labor Day	1st Monday in September
Columbus Day	2nd Monday in October
Veterans Day	November 11
Thanksgiving	4th Thursday in November
Christmas Day	December 25
*Mardi Gras Day	Tuesday before Ash Wednesday

*Mardi Gras is observed in Baldwin and Mobile Counties only.

If any holiday falls on a Sunday, the following day is the holiday. If any holiday falls on a Saturday, the preceding day is the holiday.

ALABAMA REGULATORY INFORMATION**SINGLE STATE INSURANCE
REGISTRATION (SSRS)**

Alabama Public Service Commission
100 North Union St., Room 982
P. O. Box 991
Montgomery, AL 36101-0991
Telephone: (334) 242-5176
Website: www.psc.state.al.us

OVERSIZE / OVERWEIGHT PERMITS

Alabama Department of Transportation
Permit Section
1409 Coliseum Blvd.
Montgomery, AL 36130
Telephone: (334) 834-1092
Fax: (334) 832-9084
Website: www.dot.state.al.us

HAZARDOUS WASTE HAULING PERMITS

Department of Environmental Management
Land Division / Special Services Section
1751 Congressman William L. Dickinson Drive
Montgomery, AL 36130
Telephone: (334) 271-7726
Website: www.adem.state.al.us

**FEDERAL MOTOR CARRIER SAFETY
ADMINISTRATION (FMCSA)**

500 East Boulevard
Montgomery, AL 36117
(334) 223-7244 local office
1-800-832-5660 federal office
Website: www.fmcsa.dot.gov

LIVESTOCK HAULERS PERMIT

Department of Agriculture & Industries
Agriculture Investigative Division
P.O. Box 3336
Montgomery, AL 36109
Telephone: (334) 240-7208
Website: www.agi.alabama.gov

MOTOR CARRIER SAFETY

Alabama Department of Public Safety
Motor Carrier Safety Unit
P.O. Box 1511
Montgomery, AL 36102
Telephone: (334) 242-4395
Website: www.dps.state.al.us

TITLE INFORMATION

Alabama Department of Revenue
Motor Vehicle Division, Title Section
50N Ripley St., Room 1222
P. O. Box 327640
Montgomery, AL 36132-7640
Telephone: (334) 242-9102
Website: www.ador.state.al.us

COMMERCIAL DRIVERS LICENSE

Alabama Department of Public Safety
Drivers License Division
500 Dexter Avenue
P. O. Box 1511
Montgomery, AL 36130
Telephone: (334) 242-3427
Website: www.dps.state.al.us

LIQUEFIED PETROLEUM GAS BOARD

818 South Perry Street
P.O. Box 1742
Montgomery, AL 36102
Telephone: (334) 242-5649
Website: www.lpgb.state.al.us

**ALABAMA DEPARTMENT OF REVENUE
TAXPAYER SERVICE CENTERS****AUBURN / OPELIKA**

3300 Skyway Drive
Auburn, AL 36830
Phone: (334) 887-9549

P.O. Box 2929
Auburn, AL 36831-2929
Fax: (334) 887-9885

BIRMINGHAM

2024 3rd Avenue North
Birmingham, AL 35203
Phone: (205) 323-0012

P.O. Box 10585
Birmingham, AL 35202-0585
Fax: (205) 326-2177

DOTHAN

344 N. Oates Street
Dothan, AL 36303
Phone: (334) 793-5803

P.O. Box 5739
Dothan, AL 36302-5739
Fax: (334) 793-1488

GADSDEN

235 College Street
Gadsden, AL 35901
Phone: (256) 547-0554

P.O. Drawer 1190
Gadsden, AL 35902-1190
Fax: (256) 547-6922

HUNTSVILLE

994 Explorer Blvd.
Huntsville, AL 35806
Phone: (256) 922-1082

P.O. Box 11487
Huntsville, AL 35814-1487
Fax: (256) 922-9372

MOBILE

955 Downtowner Blvd.
Mobile, AL 36609
Phone: (251) 344-4737

P.O. Drawer 160406
Mobile, AL 36616-1406
Fax: (251) 342-2054

MONTGOMERY

1021 Madison Avenue
Montgomery, AL 36104
Phone: (334) 242-2677

P.O. Box 327490
Montgomery, AL 36132-7490
Fax: (334) 265-9887

MUSCLE SHOALS

874 Reservation Road
Muscle Shoals, AL 35662
Phone: (256) 383-4631

P.O. Box 3148
Muscle Shoals, AL 35662-3148
Fax: (256) 381-7200

TUSCALOOSA

518 19th Avenue
Tuscaloosa, AL 35401
Phone: (205) 759-2571

P.O. Box 2467
Tuscaloosa, AL 35403-2467
Fax: (205) 349-3780

IRS OFFICE LOCATIONS

You can pick up some of the most requested forms, instructions, and publications at many IRS offices, post offices, and libraries. Some IRS offices, libraries, city and county government offices, credit unions, grocery stores, office supply stores, and copy centers have an extensive collection of products available to photocopy or print from a CD-ROM.

The following IRS walk-in office locations offer assistance with Heavy Vehicle Use Tax Returns (Form 2290). IRS walk-in office hours are Monday through Friday 8:30 a.m. to 4:30 p.m. unless otherwise noted.

Birmingham, AL
801 Tom Martin Drive, Room 137-E1

Chattanooga, TN
5740 Uptain Road, Suite 7800

Columbus, GA
3604 Macon Road, Unit 21

Columbus, MS
2209 Fifth Street North

Dothan, AL
202 West Adams Street, Suite 2

Florence, AL (Closed on Wednesdays)
205 South Walnut Street, Suite A

Huntsville, AL
806 Governors Drive SW

Mobile, AL
1110 Montlimar Drive

Montgomery, AL
1285 Carmichael Way

Pensacola, FL
125 West Romana Street, Suite 300

Tupelo, MS
Main & Church Streets, Room 317

You can receive help with your Form 2290 questions by calling the Form 2290 call site. The hours of operation are Monday - Friday, 8:00 a.m. to 6:00 p.m., EST.

IF you are calling from...	THEN use this number...
The United States	866-699-4096 (toll free)
Canada or Mexico	859-669-5733 (not toll free)

The assistor will have access to your Form 2290 account information. Have your Form 2290 and information about your filing available when you call.

You can order forms, publications, and automated information 24 hours a day, 7 days a week, by phone. Call 1-800-TAX-FORM (1-800-829-3676) to order current and prior year forms, instructions, and publications. You should receive your order within 10 days.

You can access the IRS website 24 hours a day, 7 days a week at www.irs.gov to:

- Download forms, instructions, and publications.
- See answers to frequently asked tax questions.
- Search publications on-line by topic or keyword.
- Send comments or request help by email.
- Sign up to receive local and national tax news by email.
- Apply for a Federal Employee Identification Number.

GLOSSARY (Definitions)

The following is a glossary of common terms used in the IRP and IFTA programs. In some cases, the same terms may be used differently in different programs.

ACCOUNT – A person, firm or corporation who has established an IRP or IFTA fleet.

ALLOCATED VEHICLE – A vehicle to which a particular jurisdiction's basic license plate or IRP license plate is attached upon payment of the jurisdiction's full basic license fee. A portion of each fleet of one-way vehicles is "allocated" to each jurisdiction into or through which the fleet travels.

APPLICANT – A person, firm or corporation in whose name an application is filed with a base jurisdiction in order to obtain an IFTA and/or IRP license.

APPORTIONABLE FEE – Any periodic recurring fee required for licensing or registering vehicles, such as but not limited to, registration fees, license or weight fees.

APPORTIONMENT – A registration based on the proportional payment of registration fees, whether determined by the quotient of total distance traveled, revenue received, average presence, or any other similar method approved in the Plan.

AUDIT – A physical examination of a registrant's operational records including source documentation to verify fleet distance and accuracy of a registrant's record keeping system for that fleet.

AXLE – An assembly of a vehicle consisting of two or more wheels whose centers are in one horizontal plane, by means of which a portion of the weight of a vehicle and its load, if any, is continually transmitted to the roadway. For purposes of registration under the IRP, an "axle" is any such assembly whether or not it is load-bearing only part of the time.

BASE JURISDICTION – The jurisdiction where the registrant has an established place of business, where distance is accrued by the fleet, and where operational records of such fleet are maintained or can be made available.

BASE PLATE – The license plate issued by the base jurisdiction and shall be the only registration identification plate issued for the vehicle by any member jurisdiction.

BOBTAIL – To operate a tractor from one point to another without a trailer.

BUS – A motor vehicle designed, constructed, and/or used for the transportation of passengers.

BASE PLATE – The plate issued by the base jurisdiction shall be the only registration identification plate issued for the vehicle by any member jurisdiction.

CAB CARD – A registration issued by the base jurisdiction for a vehicle of an IRP fleet which identifies the vehicle, the registrant, the jurisdictions for which the vehicle is apportioned, the plate number, the registered weight by jurisdiction, and any other necessary information.

CANCELLATION – The voluntary annulment of a license by a licensee who is in good standing.

CARRIER – See MOTOR CARRIER.

CHARTER BUSES – Also known as Tour Buses, are buses that do not operate on a fixed route or on a regular schedule. Charter buses also include private buses.

CHARTERED PARTY – A group of persons, who pursuant to a common purpose and under a single contract, and at a fixed charge for the vehicle in accordance with the carrier's tariff, lawfully on file with the U.S. Department of Transportation, have acquired the exclusive use of a passenger-carrying motor vehicle to travel together as a group to a specified destination or for a particular itinerary, either agreed upon in advance or modified by the chartered group after having left the place of origin.

COMBINATION OF VEHICLES – A power unit used in combination with trailers, semi-trailers and/or auxiliary axles.

COMBINED GROSS VEHICLE WEIGHT – The combined weight of the vehicle and the maximum load to be carried on the combination of vehicles.

COMMERCIAL VEHICLE – A bus, truck or truck-tractor, and semi-trailer or full trailer combination which is used or maintained for transportation of persons or property for hire, compensation, or profit or in furtherance of a commercial enterprise.

COMMON CARRIER – Any motor carrier, which holds itself out to the general public to engage in the transportation by motor vehicle of passengers or property for compensation.

CONTRACT CARRIER – Any motor carrier transporting persons or property for compensation or hire under contract to a particular person, firm or corporation.

CONVERTER GEAR (CG) – Auxiliary axle undercarriage assembly with a fifth wheel and a tow bar used to convert a semi-trailer to a full trailer.

CREDENTIALS – The license plate, cab card, and/or decal issued to reflect the apportioned registration of a vehicle.

DEADHEAD – To operate a vehicle from one point to another without transporting any type of cargo.

DISTANCE – Term used for “mileage” or “kilometers.”

ENFORCEMENT DATE – The date the base jurisdiction requires a registrant to display the new registration year’s credentials.

ESTABLISHED PLACE OF BUSINESS – Means a physical structure located within the base jurisdiction that is owned, leased or rented by the fleet registrant. The physical structure shall be designated by a street number or road location. A post office box is not sufficient to satisfy this requirement. This physical structure must be open during normal business hours, and have located within it:

- A telephone or telephones publicly listed in the name of the fleet registrant,
- A person or persons in the permanent employment of the registrant conducting the fleet registrants trucking-related business, and
- The operational records of the fleet and the maintenance of such records.
- The trucking-related business within the base jurisdiction must constitute more than just credentialing, distance and fuel reporting, and/or answering a telephone. Employees in the permanent employment of the registrant, not contractual labor, must be performing the trucking-related duties.

EXCEPTION – A deviation from the Plan by a member jurisdiction, which has been approved by all member jurisdictions.

EXEMPT MOTOR CARRIER – A person, firm or corporation engaged in transportation exempt from economic regulation by the FMCSA.

FEDERAL HEAVY VEHICLE USE TAX (FHVUT) – A federal excise tax paid annually to the Internal Revenue Service (IRS) on each highway motor vehicle with a taxable gross weight of 55,000 pounds or more.

FLEET – One or more vehicles.

FMCSA (Federal Motor Carrier Safety Administration) was established within the U.S. Department of Transportation for the primary purpose of preventing commercial motor vehicle related fatalities and injuries.

FOR HIRE CARRIER – A person, firm or corporation engaged in the transportation of goods or passengers for compensation.

FULL TRAILER (FT) – A vehicle without motive power designed for carrying persons or property, pulled by a motor vehicle, and so constructed that no part of its weight rests on the pulling vehicle.

GRACE PERIOD – A period of time from the expiration of the current year’s credentials until the date new credentials are required to be displayed or enforcement action could be taken

HOUSEHOLD GOODS CARRIER – A carrier handling (a) personal effects and property used or to be used in a dwelling; (b) furniture, fixtures, equipment, and the property of stores, offices, museums, institutions, hospitals or other establishments, when a part of the stock, equipment, or supply of such stores, offices, museums, institutions, including objects of art, displays and exhibits, which, because of their unusual nature or value, require the specialized handling and equipment usually employed in moving household goods.

HUNTER’S PERMIT – A permit issued to owner-operators to allow the movement of an unloaded vehicle that does not have a current registration.

INDIVIDUAL VEHICLE DISTANCE RECORD (IVDR) – The original record generated in the course of actual vehicle operation that is used as a source document to verify the registrant’s application for accuracy.

INTERNATIONAL FUEL TAX AGREEMENT (IFTA) – An agreement among the states of the United States and provinces of Canada to simplify the reporting of fuel use taxes by interstate motor carriers.

INTERNATIONAL REGISTRATION PLAN (IRP) – A registration reciprocity agreement among the states of the United States and provinces of Canada providing for payment of license fees on the basis of total distance operated in all jurisdictions.

INTERSTATE DISTANCE – The total distance operated by a fleet of vehicles in a jurisdiction during the preceding year.

INTERSTATE OPERATION – Vehicle movement between or through two or more jurisdictions.

INTRASTATE OPERATION – Vehicle movement from one point within a jurisdiction to another point within the same jurisdiction.

JURISDICTION – A country, state, province, territory, possession, or federal district of a country.

- LEASE** – A written document vesting exclusive possession, control and responsibility for the operation of the vehicle to the lessee for a specific period of time. (a) A long-term lease is for a period of 30 days or more. (b) A short-term lease is for a period of fewer than 30 days.
- LESSEE** – A person, firm or corporation that has the legal possession and control of a vehicle owned by another under terms of a lease agreement.
- LICENSEE** – A person, firm or corporation that has been granted an IFTA license.
- LESSOR** – A person, firm or corporation which, under the terms of a lease, grants the legal right of possession, control of, and responsibility for the operations of the vehicle to another person, firm or corporation.
- MOTOR CARRIER** – A person, firm, or corporation engaged in the commercial transportation of goods or persons.
- MOTOR FUEL** – All fuels used for the generation of power for propulsion of qualified motor vehicles.
- MOTOR VEHICLE** – Every vehicle which is self-propelled by power other than muscular power.
- OPERATIONAL RECORDS** – Documents supporting the total distance traveled in each jurisdiction and total distance traveled such as fuel reports, trip sheets and logs.
- OWNER** – A person, firm, or corporation, other than a lienholder, holding legal title to a vehicle.
- OWNER OPERATOR** – Person, firm or corporation leasing an apportioned motor vehicle with driver to a motor carrier.
- PERSON** – An individual, corporation, partnership, association, trust, or other entity.
- POOL FLEET** – A fleet of rental company trailers and semi-trailers having a gross weight in excess of 6,000 pounds and used solely in pool operation, with no permanent base.
- POWER UNIT** – See “Motor Vehicle,” “Tractor,” “Truck” or “Truck-Tractor.”
- PRECEDING YEAR** – Period of twelve (12) consecutive months immediately prior to July 1st of the year immediately preceding the commencement of the registration or license year for which apportion registration is sought.
- PRISM (Performance and Registration Information Systems Management)**. Cooperative Federal/State program to link safety fitness to state vehicle registration.
- PRIVATE CARRIER** – A person, firm or corporation engaged in the interstate transportation of persons or property and is not a for hire motor carrier.
- PROPERLY REGISTERED VEHICLE** – A vehicle that has been registered in full compliance with the laws of all jurisdictions in which it is intended to operate.
- QUALIFIED MOTOR VEHICLE** – A motor vehicle that travels in two or more jurisdictions and which meets any of the following conditions: (a) having two axles and a gross vehicle weight exceeding 26,000 pounds; or (b) having three or more axles regardless of weight; or (c) Is used in combination, when the weight of such combination exceeds 26,000 pounds gross vehicle weight.
- RECIPROCITY** – A vehicle properly licensed shall be exempt from further licensing by any other member jurisdiction.
- RECIPROCITY AGREEMENT** – Agreement, arrangement or understanding governing the reciprocal grant of rights and/or privileges to vehicles which are based in and properly registered under the applicable laws of the jurisdictions which are parties to such an agreement, arrangement or understanding.
- RECREATIONAL VEHICLE** – A vehicle used for personal pleasure or personal travel, not in connection with any commercial endeavor.
- REGISTRANT** – A person, firm, or corporation in whose name or names a vehicle is properly registered.
- REGISTRATION YEAR** – The twelve month period during which the registration issued by the base jurisdiction is valid according to the laws of the base jurisdiction.
- RENEWAL MONTH** – The month that a vehicle's registration (license plate) expires.
- RENTAL OWNER** – An owner principally engaged, with respect to one or more rental fleets, in renting to others or offering for rental the vehicles of such fleets, with or without drivers.
- RENTAL FLEET** – Vehicles which are rented or offered for rental with or without drivers, and which are designated by a rental owner as a rental fleet.
- RENTAL VEHICLE** – A vehicle of a rental fleet.
- RENTING AND LEASING** – The giving of possession and control of a vehicle for valuable consideration for a specified period of time.
- RESTRICTED PLATE** – A license plate that has time (less than a license year), geographic area, distance, or commodity restrictions.
- REVOCATION** – Withdrawal of license and privileges granted to the licensee by the licensing jurisdiction.

- ROAD TRACTOR (RT)** – A motor vehicle designed and used for pulling other vehicles and not constructed to carry any load other than part of the weight of the pulled vehicle. (These vehicles are primarily used to pull mobile homes.)
- SEMI-TRAILER (ST)** – A vehicle without motive power designed for carrying persons or property and for being pulled by a motor vehicle and so constructed that some part of its weight and that of its load rests upon or is carried by the towing vehicle.
- SERVICE REPRESENTATIVE** – One who furnishes facilities and services including sales, warehousing, motorized equipment and drivers under contract or other arrangements to a carrier for transportation of property by a household goods carrier.
- SUSPENSION** – Temporary removal of privileges granted to the licensee by the licensing jurisdiction.
- TAXABLE MILES** –
- TEMPORARY PERMIT** – A permit issued by the base jurisdiction or its agent to be carried in a qualified vehicle in lieu of display of the permanent annual decals.
- TEMPORARY VEHICLE REGISTRATION** –
- TRACTOR (TR)** – A motor vehicle designed and used primarily for drawing other vehicles, but not so constructed as to carry a load other than part of the weight of the vehicle and its load so drawn.
- TOTAL DISTANCE** – All miles or kilometers traveled during the reporting period by every qualified vehicle in the licensee's fleet, regardless of whether the miles or kilometers are considered taxable or non-taxable by a jurisdiction.
- TRAILER** – A vehicle without motive power, designed for carrying persons or property and for being drawn by a motor vehicle and so constructed that no part of its weight rests upon the towing vehicle.
- TRIP LEASE** – The lease of a vehicle to a carrier (lessee) for a single interstate movement. The term may also include a similar movement intrastate movement where such movement is authorized under the laws of the jurisdiction.
- TRIP PERMIT** – A temporary permit issued by a jurisdiction in lieu of regular registration or reciprocity.
- TRUCK (TK)** – A motor vehicle designed, used or maintained primarily for the transportation of property.
- TRUCK-TRACTOR (TT)** – A motor vehicle designed and used primarily for drawing other vehicles, but so constructed as to carry a load other than a part of the weight of the vehicle and load so drawn.
- USDOT NUMBER** – Carrier-specific number issued by the Federal Motor Carrier Safety Administration (FMCSA) to be used as a census number in the tracking of motor safety compliance issues.
- UTILITY TRAILER** – A trailer primarily designed to be drawn by a passenger car or pickup truck, including luggage trailers, folding or collapsible camping trailers, and other small trailers of similar size and function, but shall not include boat trailers.
- UNLADEN VEHICLE WEIGHT** – The weight of a vehicle fully equipped for service, excluding the weight of any load.
- VEHICLE** – A device used to transport persons or property on a highway, but does not include devices moved by human power or used exclusively upon rails or tracks.
- VEHICLE IDENTIFICATION NUMBER (VIN)** – The numbers and letters on a motor vehicle designated by the manufacturer or assigned by the department for the purpose of identifying the motor vehicle.
- WIRE SERVICES** – Any of several entities that specialize in obtaining various credentials for carriers. Also called Permit Services.